ABSTRACT OF THE DISCLOSURE

A semiconductor device includes a trench formed on a source side of a drift region, a p-type gate region and a gate formed at the bottom of the trench, and the source formed over the entire surface of the unit device through an insulating film. The narrowest portion of a channel of the device is deeper than one-half the junction depth of the p-type gate region. This allows the width of the channel on the drain side to be reduced even when a lower energy ion implantation manufacturing process is used.